

**WRITTEN QUESTION TO THE CHIEF MINISTER
BY DEPUTY K.M. WILSON OF ST. CLEMENT
QUESTION SUBMITTED ON MONDAY 22nd SEPTEMBER 2025
ANSWER TO BE TABLED ON MONDAY 29th SEPTEMBER 2025**

Question

“In relation to reports presented by the Comptroller and Auditor General (C&AG), will the Chief Minister advise –

- (a) how C&AG reports and recommendations are incorporated into Council of Ministers business;
- (b) the consequences, if any, for Ministers and Departments who fail to act on C&AG recommendations; and
- (c) whether he has any concerns relating to the delivery of C&AG recommendations and, if so, how might they be addressed?”

Answer

- (a) The Comptroller and Auditor General has issued more than 1,100 recommendations since 2014, of which 1,058 have been actioned and 42 remain outstanding.

These recommendations are reported to the Public Accounts Committee, which holds Chief Officers to account for the effective financial management. Officials escalate these matters to individual Ministers as appropriate. In addition, the Chief Minister and Minister for Treasury and Resources regularly meet the Comptroller and Auditor General to discuss progress and current issues.

- (b) Officials are subject to annual performance review and appraisal, including in relation to their financial duties, the management of risk and implementation of recommendations. They are also questioned by the Public Accounts Committee on these matters.

Ministers always remain accountable to the Assembly.

- (c) It is important to remember that the Comptroller and Auditor General makes recommendations and there is no statutory requirement to implement them. However, the policy of the Government is to work as closely as possible with the Comptroller and Auditor General in the interests of good fiscal management.

In a recent report, the Comptroller and Auditor General concluded that the Government’s financial management and internal control framework ‘had significantly improved since 2019’. This reflects an increased emphasis on effective financial management.

There are no specific concerns over the delivery of recommendations, but Ministers are mindful of the need to ensure that the costs of implementing recommendations do not outweigh the potential benefits while also managing risk.